

§ 101-3.203

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or not land is included), with a total annual rental of \$2,000 or more.

(j) Real property leased rent free or for a nominal rental rate may be included when the property is considered significant by the reporting agency. 35 Comp. Gen. 713 is suggested as a guide to help resolve questions pertaining to the definition of nominal payment.

§ 101-3.203 Exclusions.

Annual inventory reports on real property owned by or leased to the United States shall not include the following:

(a) Properties acquired through foreclosure, confiscation, or seizure to be liquidated in settlement of a claim or debt to the Federal Government.

(b) Rights-of-way or easements granted to the Government.

(c) Lands administered by the United States under trusteeship by authority of the United Nations.

(d) Machinery and processing equipment which are not part of the realty.

(e) Real property occupied under permit or other arrangements with other Federal agencies or wholly owned Federal Government corporations.

(f) Leasehold improvements (Government-owned buildings or structures located on leased land shall be reported as owned); and

(g) Real Property leased rent free or for nominal rent when property is not considered significant by the reporting agency.

§ 101-3.204 Reports to be submitted.

(a) Each agency shall prepare in accordance with instructions in §101-3.4901-1166(I) and submit to GSA a separate report on GSA Form 1166, Annual Report of Real Property Owned by or Leased to the United States (see §101-3.4901-1166) for:

(1) Each newly acquired or previously omitted installation.

(2) Each installation received by transfer from another Federal agency which is not merged with an existing installation.

(3) Each installation with increases or decreases in cost of \$5,000 or more affecting any line item or the total for the installation.

(4) Each installation declared excess or surplus in whole or in part.

(5) Each disposal of a complete installation.

(6) Each installation for which a revision of an entry on a previous report is necessary to reflect a change in the name of an installation, date or method of acquisition of property, acreage, number and/or floor area of buildings, or predominant usage category of land, buildings, or other structures and facilities.

(7) Each new lease becoming effective during the reporting period.

(8) Each renewed lease citing the new expiration date.

(9) Change in annual rental rate.

(b) It is only necessary to report changes since the last reporting period and only identification data and affected line items need be reported. However, agencies reporting for the first time under these revised regulations must report their entire owned and leased inventories.

(c) Each agency shall prepare in accordance with instructions in §101-3.4901-1209(I) and submit to GSA a separate report on GSA Form 1209, Summary of Number of Installations Owned by or Leased to the United States (see §101-3.4901-1209) for each bureau or other major organizational unit, for owned and leased real property. Reports on GSA Form 1209 shall be submitted whether or not changes have occurred since the previous report.

§ 101-3.205 Optional reporting method.

Agencies with automated accounting systems may make arrangements with GSA, Office of Governmentwide Policy, to furnish detailed reports via magnetic tape input in lieu of GSA Form 1166. Each agency utilizing this method must obtain the automated reporting requirements from GSA, Office of Governmentwide Policy, before submitting any magnetic tape.

§ 101-3.206 Preparation and due dates.

The annual inventory reports prescribed in §101-3.204 shall be prepared as of the last day of September of each fiscal year. An original and one copy of each report shall be submitted to the General Services Administration, Office of Governmentwide Policy, Washington, DC 20405, no later than 45 days after the report date.